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U. S. Stamp Duties.

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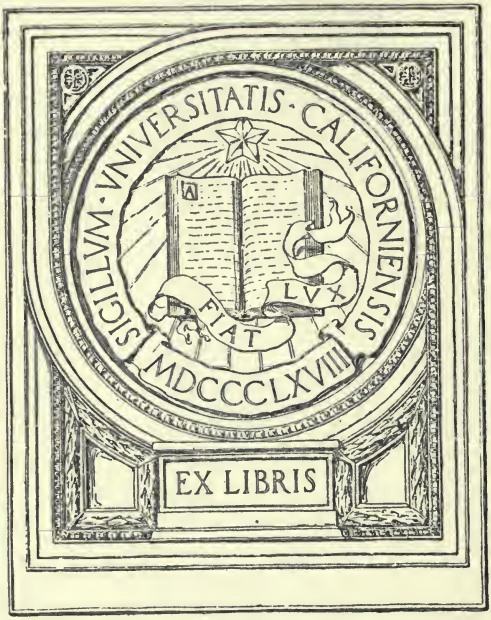

BANCROFT LIBRARY

UNITED STATES STAMP DUTIES.

CONTAINING ALL

THE ACTS OF CONGRESS,

AND DECISIONS OF

Commissioner of Internal Revenue relating thereto.

CAREFULLY COMPARED WITH AND CORRECTED BY OFFICIAL COPIES OF THE SAME.

SAN FRANCISCO:
EXCELSIOR PRINTING OFFICE.
1863.

KENNY & ALEXANDER,
Booksellers & Stationers,
108 MONTGOMERY ST.
Between Merchant and Clay.

The Bancroft Library

No. 10637.

UNITED STATES STAMP DUTIES.

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SAN FRANCISCO:
PUBLISHED BY KENNY & ALEXANDER, BOOKSELLERS AND STATIONERS,
No. 608 Montgomery Street.
1863.

HJ 5321
.A5
1863
x

SAN FRANCISCO, March 16th, 1863.

I CERTIFY, that having carefully compared the sections of the Acts of Congress and the decisions of the Commissioner of Internal Revenue, in reference to Revenue Stamps herewith printed, with official and authentic copies of the same in this office, I believe them to be accurate and correct.

WM. Y. PATCH,
Collector Internal Revenue, 1st District, Cal.

Towne & Bacon, Printers, 536 Clay Street.

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GENERAL PROVISIONS

OF THE

LAW IN REFERENCE TO STAMP DUTIES.

[From the Law of July 1st, 1862.]

Stamp duties.

Schedule B.

SEC. 94. *And be it further enacted*, That on and after the first day of October, eighteen hundred and sixty-two, there shall be levied, collected, and paid, for and in respect of the several instruments, matters, and things mentioned, and described in the schedule (marked B) hereunto annexed, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, shall be written or printed by any person or persons, or party who shall make, sign, or issue the same, or for whose use or benefit the same shall be made, signed, or issued, the several duties or sums of money set down in figures against the same, respectively, or otherwise specified or set forth in the said schedule.

Penalty for not using stamps.

SEC. 95. *And be it further enacted*, That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, any instrument, document, or paper of any kind or description whatsoever, without the same being duly stamped for denoting the duty hereby imposed thereon, or without having thereupon an adhesive stamp to denote said duty, such person or persons shall incur a penalty of fifty dollars, and such instrument, document, or paper, as aforesaid, shall be deemed invalid and of no effect.

Stamp for a particular instrument not to be used for another.

SEC. 96. *And be it further enacted*, That no stamp appropriated to denote the duty charged on any particular instrument, and bearing the name of such instrument on the face thereof, shall be used for denoting any other duty of the same amount, or if so used the same shall be of no avail.

Forgery, counterfeiting, or misusing stamps or dies.

SEC. 97. *And be it further enacted*, That no vellum, parchment, or paper, bearing a stamp appropriated by name to any particular instrument, shall be used for any other purpose, or if so used the same shall be of no avail.

[Sections 96 and 97 have been amended by the Act of December 25th, 1862, allowing revenue stamps to be used indiscriminately, so that the proper values are affixed, except proprietary stamps.]

SEC. 98. *And be it further enacted*, That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp or die, or any part of any stamp or die, which shall have been provided, made or used in pursuance of this act, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled, the impression, or any part of the impression, of any such stamp or die, as aforesaid, upon any vellum, parchment, or paper, or shall stamp or mark, or cause or procure to be stamped or marked, any vellum, parchment, or paper, with any such forged or counterfeited stamp or die, or part of any stamp or die, as aforesaid, with intent to defraud the United States of any of the duties hereby imposed, or any part thereof, or if any person shall utter or sell, or expose to sale, any vellum, parchment, or paper, article, or thing, having thereupon the impression of any such counterfeited stamp or die, or part of any stamp or die, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same respectively to be forged, counterfeited, or resembled; or if any person shall knowingly use any stamp or die which shall have been so provided, made or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or get off, or cause or procure to be cut, torn, or got off, the impression of any stamp or die which shall have been provided, made or used in pursuance of this act, from any vellum, parchment, paper, or any instrument or writing charged or chargeable with any of the duties hereby imposed—then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting, or assisting in committing any such offense as aforesaid, shall be deemed guilty of felony, and shall, on conviction thereof, forfeit the said counterfeit stamps and the articles upon which they are placed, and be punished by fine not exceeding one thousand dollars, and by imprisonment and confinement to hard labor not exceeding five years.

Penalty.

Mode of canceling adhesive stamps.

SEC. 99. *And be it further enacted*, That in any and all cases where an adhesive stamp shall be used for denoting any duty imposed by this act, except as hereinafter provided, the person using or affixing the same shall write thereupon the initials of his name, and the date upon which the same shall be attached or used, so that the same may not again be used. And if any person shall fraudulently make use of an adhesive stamp to denote any duty

imposed by this act without so effectually canceling and obliterating such stamp, except as before mentioned, he, she, or they shall forfeit the sum of fifty dollars. *Provided, nevertheless*, That any proprietor or proprietors of proprietary articles, or articles subject to stamp duty under schedule C of this act, shall have the privilege of furnishing, without expense to the United States, in suitable form, to be approved by the Commissioner of Internal Revenue, his or their own dies or designs for stamps to be used thereon, to be retained in the possession of the Commissioner of Internal Revenue for his or their separate use, which shall not be duplicated to any other person. That in all cases where such stamp is used, instead of his or their writing his or their initials and the date thereon, the said stamp shall be so affixed on the box, bottle, or package, that in opening the same, or using the contents thereof the said stamp shall be effectually destroyed; and in default thereof, shall be liable to the same penalty imposed for neglect to affix said stamp, as hereinbefore prescribed in this act. Any person who shall fraudulently obtain or use any of the aforesaid stamps or designs therefor, and any person forging, or counterfeiting, or causing or procuring the forging or counterfeiting any representation, likeness, similitude or colorable imitation of the said last-mentioned stamp, or any engraver or printer who shall sell or give away said stamps, or selling the same, or being a merchant, broker, peddler, or person dealing, in whole or in part, in similar goods, wares, merchandise, manufactures, preparations, or articles, or those designed for similar objects or purposes, shall have knowingly or fraudulently in his, her, or their possession any such forged, counterfeited likeness, similitude, or colorable imitation of the said last-mentioned stamp, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be subject to all the penalties, fines, and forfeitures prescribed in section ninety-three of this act.

Penalties.

Proviso.

Schedule C.

Penalty for forging or counterfeiting stamps.

SEC. 100. *And be it further enacted*, That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, or shall accept or pay, or cause to be accepted or paid, with design to evade the payment of any stamp duty, any bill of exchange, draft or order, or promissory note for the payment of money, liable to any of the duties imposed by this act, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the duty hereby charged thereon, he, she, or they shall, for every such bill, draft, order, or note, forfeit the sum of two hundred dollars.

Bills of exchange, notes, drafts, etc., to be stamped.

Penalty.

SEC. 101. *And be it further enacted*, That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, shall, before paying or accepting the same, place thereupon a stamp, indicating the duty upon the same, as the law requires for inland bills of exchange, or promissory notes; and no bill of exchange shall be paid or

Foreign bills of exchange to pay same duty as inland.

negotiated without such stamp; and if any person shall pay or negotiate, or offer in payment, or receive or take in payment, any such draft or order, the person or persons so offending shall forfeit the sum of one hundred dollars.

Penalty.

Commissioner to furnish stamps.

SEC. 102. *And be it further enacted*, That the Commissioner of Internal Revenue be, and is hereby, authorized to sell to and supply collectors, deputy collectors, postmasters, stationers, or any other persons, at his discretion, with adhesive stamps or stamped paper, vellum, or parchment, as herein provided for, upon the payment, at the time of delivery, of the amount of duties said stamps, stamped paper, vellum, or parchment, so sold or supplied represent, and may thereupon allow and deduct from the aggregate amount of such stamps, as aforesaid, the sum of not exceeding five per centum as commission to the collectors, postmasters, stationers, or other purchasers; but the cost of any paper, vellum, or parchment shall be added to the amount, after deducting the allowance of per centum, as aforesaid: *Provided*, That no commission shall be allowed on any sum or sums so sold or supplied of less amount than fifty dollars: *And provided, further*, That any proprietor or proprietors of articles named in schedule C, who shall furnish his or their own die or design for stamps, to be used especially for his or their own proprietary articles, shall be allowed the following discount, namely: on amounts purchased at one time of not less than fifty, nor more than five hundred dollars, five per centum; on amounts over five hundred dollars, ten per centum. The Commissioner of Internal Revenue may from time to time make regulations for the allowance of such of the stamps issued under the provisions of this act as may have been spoiled or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been paid in error, or remitted; and such allowance shall be made either by giving other stamps in lieu of the stamps so allowed for, or by repaying the amount or value, after deducting therefrom, in case of repayment, the sum of five per centum to the owner thereof.

Commission to collectors.

Commissioner to stamp instruments exempt from duty.

SEC. 103. *And be it further enacted*, That it shall be lawful for any person to present to the Commissioner of Internal Revenue any instrument, and require his opinion whether or not the same is chargeable with any duty; and if the said Commissioner shall be of opinion that such instrument is not chargeable with any stamp duty, it shall be lawful for him, and he is hereby required, to impress thereon a particular stamp, to be provided for that purpose, with such word or words or device thereon as he shall judge proper, which shall signify and denote that such instrument is not chargeable with any stamp duty; and every such instrument upon which the said stamp shall be impressed shall be deemed to be not so chargeable, and shall be received

in evidence in all courts of law or equity, notwithstanding any objections made to the same, as being chargeable with stamp duty, and not stamped to denote the same.

Telegraph companies not to receive messages without stamp.

SEC. 104. *And be it further enacted*, That on and after the date on which this act shall take effect, no telegraph company or its agent or employee shall receive from any person, or transmit to any person any dispatch or message without an adhesive stamp denoting the duty imposed by this act being affixed to a copy thereof, or having the same stamped thereupon, and in default thereof shall incur a penalty of ten dollars: *Provided*, That only one stamp shall be required, whether sent through one or more companies.

Penalty.

Express companies not to receive packages without stamp.

SEC. 105. *And be it further enacted*, That on and after the date on which this act shall take effect, no express company or its agent or employee shall receive for transportation from any person any bale, bundle, box, article, or package of any description, without either delivering to the consignor thereof a printed receipt, having stamped or affixed thereon a stamp denoting the duty imposed by this act, or without affixing thereto an adhesive stamp or stamps denoting such duty, and in default thereof shall incur a penalty of ten dollars: *Provided*, That but one stamped receipt or stamp shall be required for each shipment from one party to another party at the same time, whether such shipment consists of one or more packages: *And provided, also*, That no stamped receipts or stamp shall be required for any bale, bundle, box, article, or package transported for the government, nor for such bales, bundles, boxes, or packages as are transported by such companies without charge thereon.

Penalty.

Proviso.

Schedule C subject to stamp duties.

SEC. 106. *And be it further enacted*, That all the provisions of this act relating to dies, stamps, adhesive stamps, and stamp duties shall extend to and include (except where manifestly inapplicable) all the articles or objects enumerated in schedule marked C, subject to stamp duties, and apply to the provisions in relation thereto.

Penalty for preparing drugs, etc., for consumption or sale without stamp.

SEC. 107. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, no person or persons, firms, companies, or corporations, shall make, prepare, and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery, cosmetics, and playing cards, upon which a duty is imposed by this act, as enumerated and mentioned in schedule C, without affixing thereto an adhesive stamp or label denoting the duty before mentioned, and in default thereof shall incur a penalty of ten dollars: *Provided*, That nothing in this act contained shall apply to any uncompounded medicinal drug or chemical nor to any medicine compounded according to the United States or other national pharmacopœia, nor of which the full and proper formula is published in either of the dispensatories, formularies, or text books in common use among physicians and apothecaries,

Not to apply to prescriptions of college or pharmacy or physicians.

including homœopathic and eclectic, or in any pharmaceutical journal now used by any incorporated college of pharmacy, and not sold or offered for sale, or advertised under any other name, form, or guise than that under which they may be severally denominated and laid down in said pharmacopœias, dispensatories, text books, or journals, as aforesaid, nor to medicines sold to or for the use of any person, which may be mixed and compounded specially for said persons, according to the written recipe or prescription of any physician or surgeon.

Penalty for removing stamps from articles named in schedule C.

SEC. 108. *And be it further enacted*, That every manufacturer or maker of any of the articles for sale mentioned in schedule C, after the same shall have been so made, and the particulars hereinbefore required as to stamps have been complied with, who shall take off, remove, or detach, or cause or permit, or suffer to be taken off, or removed or detached, any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offense shall be committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing, and every such article or commodity as aforesaid shall also be forfeited.

Articles mentioned in schedule not to be sold without stamp.

Penalty.

Proviso.

SEC. 109. *And be it further enacted*, That every maker or manufacturer of any of the articles or commodities mentioned in schedule C, as aforesaid, who shall sell, send out, remove, or deliver any article or commodity, manufactured as aforesaid, before the duty thereon shall have been fully paid, by affixing thereon the proper stamp, as in this act provided, or who shall hide or conceal, or cause to be hidden or concealed, or who shall remove or convey away, or deposit, or cause to be removed or conveyed away from or deposited in any place, any such article or commodity, to evade the duty chargeable thereon, or any part thereof, shall be subject to a penalty of one hundred dollars, together with the forfeiture of any such article or commodity: *Provided*, That medicines, preparations, compositions, perfumery, and cosmetics, upon which stamp duties are required by this act, may, when intended for exportation, be manufactured and sold, or removed without having stamps affixed thereto, and without being charged with duty, as aforesaid; and every manufacturer or maker of any article, as aforesaid, intended for exportation, shall give such bonds and be subject to such rules and regulations to protect the revenue against fraud as may be from time to time prescribed by the Secretary of the Treasury.

Manufacturers to make monthly statement of articles removed.

SEC. 110. *And be it further enacted*, That every manufacturer or maker of any of the articles or commodities, as aforesaid, or his chief workman, agent, or superintendent, shall at the end of each and every month make and sign a declaration in writing that

no such article or commodity, as aforesaid, has, during such preceding month, or time when the last declaration was made, been removed, carried, or sent, or caused, or suffered, or known to have been removed, carried, or sent from the premises of such manufacturer or maker, other than such as have been duly taken account of and charged with the stamp duty, on pain of such manufacturer or maker forfeiting for every refusal or neglect to make such declaration one hundred dollars; and if any such manufacturer or maker, or his chief workman, agent, or superintendent, shall make any false or untrue declaration, such manufacturer or maker, or chief workman, agent, or superintendent, making the same, shall forfeit five hundred dollars.

Penalty.

Penalty for false statement.

SCHEDULE B.

STAMP DUTIES.

	Duty. Dolls. cts.
AGREEMENT OR CONTRACT, other than those specified in this schedule; any appraisement of value or damage, or for any other purpose; for every sheet or piece of paper upon which either of the same shall be written, five cents.....	5
BANK CHECK, draft, or order for the payment of any sum of money exceeding twenty dollars, drawn upon any bank, trust company, or any person or persons, companies, or corporations at sight or on demand, two cents.....	2
BILL OF EXCHANGE, (inland) draft, or order for the payment of any sum of money exceeding twenty and not exceeding one hundred dollars, otherwise than at sight or on demand, or any promissory note except bank notes issued for circulation, for a sum exceeding twenty and not exceeding one hundred dollars, five cents.....	5
Exceeding one hundred dollars and not exceeding two hundred dollars, ten cents.....	10
Exceeding two hundred dollars and not exceeding three hundred and fifty dollars, fifteen cents.....	15
Exceeding three hundred and fifty dollars and not exceeding five hundred dollars, twenty cents.....	20
Exceeding five hundred dollars and not exceeding seven hundred and fifty dollars, thirty cents.....	30
Exceeding seven hundred and fifty dollars and not exceeding one thousand dollars, forty cents.....	40
Exceeding one thousand dollars and not exceeding fifteen hundred dollars, sixty cents.....	60

Agreement.

Bank checks.

Bills of exc'nge (inland).

	Duty. Dolls. cts.
Exceeding fifteen hundred dollars and not exceeding twenty-five hundred dollars, one dollar.....	1 00
Exceeding twenty-five hundred dollars and not exceeding five thousand dollars, one dollar and fifty cents	1 50
And for every twenty-five hundred dollars, or part of twenty-five hundred dollars in excess of five thousand dollars, one dollar.....	1 00
Bills of exc'nge (foreign). BILL OF EXCHANGE (foreign) or letter of credit, drawn in but payable out of the United States, if drawn singly, or otherwise than in a set of three or more, according to the custom of merchants and bankers, shall pay the same rates of duty as inland bills of exchange or promissory notes.	
If drawn in sets of three or more: For every bill of each set, where the sum made payable shall not exceed one hundred and fifty dollars, or the equivalent thereof, in any foreign currency in which such bills may be expressed, according to the standard of value fixed by the United States, three cents....	3
Above one hundred and fifty dollars and not above two hundred and fifty dollars, five cents.....	5
Above two hundred and fifty dollars and not above five hundred dollars, ten cents.....	10
Above five hundred dollars and not above a thousand dollars, fifteen cents.....	15
Above one thousand dollars and not above one thousand five hundred dollars, twenty cents.....	20
Above one thousand five hundred dollars and not above two thousand two hundred and fifty dollars, thirty cents.....	30
Above two thousand two hundred and fifty dollars and not above three thousand five hundred dollars, fifty cents.....	50
Above three thousand five hundred dollars and not above five thousand dollars, seventy cents.....	70
Above five thousand dollars and not above seven thousand five hundred dollars, one dollar.....	1 00
And for every two thousand five hundred dollars, or part thereof, in excess of seven thousand five hundred dollars, thirty cents.....	30
Bills of lading. BILL OF LADING or receipt (other than charter-party) for any goods, merchandise or effects to be exported from a port or place in the United States to any foreign port or place, ten cents.....	10
Express. EXPRESS.—For every receipt or stamp issued, or issued by any express company, or carrier, or person whose occupation it is to act as such, for all boxes, bales, packages, articles, or bundles, for the	

	Duty, Dolls. cts.	
transportation of which such company, carrier or person shall receive a compensation of not over twenty-five cents, one cent	1	
When such compensation exceeds the sum of twenty-five cents and not over one dollar, two cents	2	
When one or more packages are sent to the same address at the same time, and the compensation therefor exceeds one dollar, five cents	5	
BOND.—For indemnifying any person who shall have become bound or engaged as surety for the payment of any sum of money, or for the due execution or performance of the duties of any office, and to account for money received by virtue thereof, fifty cents	50	Bond.
BOND of any description other than such as may be required in legal proceedings, and such as are not otherwise charged in this schedule, twenty-five cents	25	
CERTIFICATE of stock in any incorporated company, twenty-five cents	25	Certificate.
CERTIFICATE of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company, if for a sum not less than ten dollars and not exceeding fifty dollars, ten cents	10	
For a sum exceeding fifty dollars, twenty-five cents	25	
CERTIFICATE.—Any certificate of damage, or otherwise, and all other certificates or documents issued by any Port Warden, Marine Surveyor, or other person acting as such, twenty-five cents	25	
CERTIFICATE of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such—		
If for a sum not exceeding one hundred dollars, two cents	2	
For a sum exceeding one hundred dollars, five cents	5	
CERTIFICATE of any other description than those specified, ten cents	10	
CHARTER-PARTY.—Contract or agreement for the charter of any ship or vessel, or steamer, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship or vessel, or steamer, and any other person or persons for or relating to the charter of such ship or vessel, or steamer, if the registered tunnage of such ship or vessel, or steamer, does not exceed three hundred tuns, three dollars	3 00	Charter-party.
Exceeding three hundred tuns, and not exceeding six hundred tuns, five dollars	5 00	

		Duty. Dolls. cts.
	Exceeding six hundred tuns, ten dollars	10 00
Contract.	CONTRACT.—Broker's note, or memorandum of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description issued by brokers or persons acting as such, ten cents	10
Conveyance.	CONVEYANCE.—Deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons by his, her, or their direction, when the consideration or value exceeds one hundred dollars and does not exceed five hundred dollars, fifty cents	50
	When the consideration exceeds five hundred dollars and does not exceed one thousand dollars, one dollar	1 00
	Exceeding one thousand dollars and not exceeding two thousand five hundred dollars, two dollars	2 00
	Exceeding two thousand five hundred dollars and not exceeding five thousand dollars, five dollars	5 00
	Exceeding five thousand dollars and not exceeding ten thousand dollars, ten dollars	10 00
	Exceeding ten thousand dollars and not exceeding twenty thousand dollars, twenty dollars	20 00
	And for every additional ten thousand dollars, or fractional part thereof, in excess of twenty thousand dollars, twenty dollars	20 00
Dispatch, (telegraphic).	DISPATCH, TELEGRAPHIC.—Any dispatch or message, the charge for which for the first ten words does not exceed twenty cents, one cent	1
	When the charge for the first ten words exceeds twenty cents, three cents	3
Entry of goods.	ENTRY of any goods, wares, or merchandise at any custom-house, either for consumption or warehousing, not exceeding one hundred dollars in value, twenty-five cents	25
	Exceeding one hundred dollars and not exceeding five hundred dollars in value, fifty cents	50
	Exceeding five hundred dollars in value, one dollar	1 00
	ENTRY for the withdrawal of any goods or merchandise from bonded warehouse, fifty cents	50
Insurance.	INSURANCE, (LIFE.)—Policy of insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives—	
	When the amount insured shall not exceed one thousand dollars, twenty-five cents	25

	Duty. Dolls. cts.	
Exceeding one thousand and not exceeding five thousand dollars, fifty cents	50	
Exceeding five thousand dollars, one dollar	1 00	
INSURANCE, (MARINE, INLAND, AND FIRE.)—Each policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon property of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company, or its agents, or by any other company or person, twenty-five cents	25	
LEASE, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof—		Lease.
If for a period of time not exceeding three years, fifty cents	50	
If for a period exceeding three years, one dollar	1 00	
MANIFEST for custom-house entry or clearance of the cargo of any ship, vessel, or steamer for a foreign port—		Manifest.
If the registered tunnage of such ship, vessel, or steamer does not exceed three hundred tuns, one dollar	1 00	
Exceeding three hundred tuns, and not exceeding six hundred tuns, three dollars	3 00	
Exceeding six hundred tuns, five dollars	5 00	
MORTGAGE of lands, estate, or property, real or personal, heritable or movable whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time or previously due and owing or forborne to be paid, being payable; also any conveyance of any lands, estate, or property whatsoever, in trust to be sold or otherwise converted into money, which shall be intended only as security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise; or any personal bond given as security for the payment of any definite or certain sum of money exceeding one hundred dollars, and not exceeding five hundred dollars, fifty cents	50	Mortgage.
Exceeding five hundred dollars, and not exceeding one thousand dollars, one dollar	1 00	
Exceeding one thousand dollars, and not exceeding two thousand five hundred dollars, two dollars	2 00	
Exceeding two thousand five hundred dollars, and not exceeding five thousand dollars, five dollars	5 00	
Exceeding five thousand dollars, and not exceeding ten thousand dollars, ten dollars	10 00	

		Duty. Dolls. cts.
	Exceeding ten thousand dollars, and not exceeding twenty thousand dollars, fifteen dollars.....	15 00
	And for every additional ten thousand dollars, or fractional part thereof, in excess of twenty thousand dollars, ten dollars.....	10 00
Passage ticket.	PASSAGE TICKET, by any vessel from a port in the United States to a foreign port, if less than thirty dollars, fifty cents.....	50
	Exceeding thirty dollars, one dollar.....	1 00
Power of attorney.	POWER OF ATTORNEY for the sale or transfer of any stock, bonds, or scrip, or for the collection of any dividends or interest thereon, twenty-five cents...	25
	POWER OF ATTORNEY OR PROXY for voting at any election for officers of any incorporated company or society, except religious, charitable, or literary societies, or public cemeteries, ten cents.....	10
	POWER OF ATTORNEY to receive or collect rent, twenty-five cents.....	25
	POWER OF ATTORNEY to sell and convey real estate, or to rent or lease the same, or to perform any and all other acts not hereinbefore specified, one dollar.....	1 00
Probate of will.	PROBATE OF WILL, or letters of administration: Where the estate and effects for or in respect of which such probate or letters of administration applied for shall be sworn or declared not to exceed the value of two thousand five hundred dollars, fifty cents.....	50
	To exceed two thousand five hundred dollars, and not exceeding five thousand dollars, one dollar.....	1 00
	To exceed five thousand dollars, and not exceeding twenty thousand dollars, two dollars.....	2 00
	To exceed twenty thousand dollars, and not exceeding fifty thousand dollars, five dollars.....	5 00
	To exceed fifty thousand dollars, and not exceeding one hundred thousand dollars, ten dollars.....	10 00
	Exceeding one hundred thousand dollars, and not exceeding one hundred and fifty thousand dollars, twenty dollars.....	20 00
	And for every additional fifty thousand dollars, or fractional part thereof, ten dollars.....	10 00
Protest.	PROTEST.—Upon the protest of every note, bill of exchange, acceptance, check or draft, or any marine protest, whether protested by a notary public or by any other officer who may be authorized by the law of any State or States to make such protest, twenty-five cents.....	25
Warehouse receipt.	WAREHOUSE RECEIPT for any goods, merchandise, or	

Duty.
Dolls. cts.

property of any kind held on storage in any public or private warehouse or yard, twenty-five cents — 25 — Legal document

LEGAL DOCUMENTS, writ, or other original process by which any suit is commenced in any court of record, either law or equity, fifty cents..... — 50

Provided, That no writ, summons, or other process issued by a justice of the peace, or issued in any criminal or other suits commenced by the United States or any State, shall be subject to the payment of stamp duties: *And provided, further*, That the stamp duties imposed by the foregoing schedule B on manifests, bills of lading, and passage tickets, shall not apply to steamboats or other vessels plying between ports of the United States and ports in British North America. — Proviso.

SCHEDULE C.

MEDICINES OR PREPARATIONS.—For and upon every packet, box, bottle, pot, phial, or other inclosure, containing any pills, powders, tinctures, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other preparations or compositions whatsoever, made and sold, or removed for consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same, or has, or claims to have, any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or held out or recommended to the public by the makers, venders, or proprietors thereof, as proprietary medicines, or as remedies or specifics for any disease, diseases, or affections whatever affecting the human or animal body, as follows: where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents, one cent..... — 1 — Medicines or preparations

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and not exceed the retail price or value of fifty cents, two cents.. — 2

Where such packet, box, bottle, pot, phial, or other

		Duty. Dolls. cts.
	inclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.....	3
	When such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents	4
	When such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents.....	2
Perfumery and cosmetics.	PERFUMERY AND COSMETICS.—For and upon every packet, box, bottle, pot, phial, or other inclosure, containing any essence, extract, toilet, water, cosmetic, hair oil, pomade, hairdressing, hair restorative, hair dye, tooth wash, dentifrice, tooth paste, aromatic cachous, or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called, known, or distinguished, used or applied, or to be used or applied as perfumes or applications to the hair, mouth, or skin, made, prepared, and sold or removed for consumption and sale in the United States, where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall not exceed at the retail price or value the sum of twenty-five cents, one cent.....	1
	Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents, two cents.....	2
	Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.....	3
	Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.....	4
	Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail	

	Duty. Dolls. cts.
price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents	2
PLAYING CARDS.—For and upon every pack of whatever number, when the price per pack does not exceed eighteen cents, one cent	1
Over eighteen cents and not exceeding twenty-five cents per pack, two cents	2
Over twenty-five and not exceeding thirty cents per pack, three cents	3
Over thirty and not exceeding thirty-six cents per pack, four cents	4
Over thirty-six cents per pack, five cents	5

Playing cards.

The following is the Act of December 25th, 1862, by which revenue stamps may be used indiscriminately.

AN ACT *to amend an act entitled "An Act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt," approved July first, eighteen hundred and sixty-two.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Assessors, Assistant Assessors, Collectors and Deputy Collectors, appointed, or who may be appointed, under the provisions of an act entitled "An Act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt," approved July first, eighteen hundred and sixty-two, and all subsequent Acts in relation thereto which have been or may be enacted, are hereby authorized and empowered to administer oaths or affirmations in all cases where the same are or may be required by the Acts as aforesaid: *provided*, that no fees shall be charged or allowed therefor.

Collectors, assessors, etc., authorized to administer oaths.

SEC. 2. *And be it further enacted*, That the Commissioner of Internal Revenue shall be authorized and empowered, and hereby is authorized and empowered, to furnish and supply the Assistant Treasurers or Collectors of the United States at San Francisco, State of California, and Portland, State of Oregon, with adhesive stamps, or stamped paper, vellum, or parchment, according to the provisions of the Internal Revenue Laws referred to in the preceding section, under such regulations and conditions as he may from time to time prescribe, and without requiring payment in advance therefor, anything in existing laws to the contrary notwithstanding: *provided*, that no greater commission shall be allowed than is now provided for by law.

Commissioners authorized to furnish certain officers with stamps without prepayment.

SEC. 3. *And be it further enacted*, That no instrument, docu-

ment, writing, or paper of any description, required by law to be stamped, shall be deemed or held invalid and of no effect for the want of the particular kind or description of stamp designated for and denoting the duty charged on any such instrument, document, writing, or paper, provided a legal stamp, or stamps, denoting a duty of equal amount, shall have been duly affixed and used thereon: *provided*, that the provisions of this section shall not apply to any stamp appropriated to denote the duty charged on proprietary articles.

Stamps may be used indiscriminately.

SEC. 4. *And be it further enacted*, That all official instruments, documents, and papers, issued or used by the officers of the United States Government shall be, and hereby are, exempt from duty.

U. S. official instruments free.

SEC. 5. *And be it further enacted*, That the ninety-fifth section of an Act entitled "An Act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt," approved July first, eighteen hundred and sixty-two, be so amended that no instrument, document, or paper made, signed, or issued prior to the first day of March, A. D. eighteen hundred and sixty-three, without being duly stamped, or having thereon an adhesive stamp to denote the duty imposed thereon, shall, for that cause, be deemed invalid and of no effect: *provided*, that no instrument, document, writing, or paper, required by law to be stamped, signed, or issued, without being duly stamped prior to the day aforesaid, or any copy thereof, shall be admitted or used as evidence in any Court until a legal stamp or stamps, denoting the amount of duty charged thereon, shall have been affixed thereto, or used thereon, and the initials of the person using or affixing the same, together with the date when the same is so used or affixed, shall have been placed thereon by such person. And the person desiring to use any such instrument, document, writing, or paper, as evidence, or his agent or attorney, is authorized in the presence of the Court to stamp the same as hereinbefore provided. And section twenty-four of an Act entitled "An Act increasing, temporarily, the duties on Imports, and for other purposes," approved July fourteen, A. D. eighteen hundred and sixty-two, is hereby repealed.

No document invalid without stamp prior to March 1st, 1863.

Before it can be used in evidence, however, must be stamped.

Approved, December 25th, 1862.

DECISIONS OF THE COMMISSIONER.

BANCROFT LIBRARY

The following decisions have been made, from time to time, by Hon. Geo. S. Boutwell, Commissioner, etc., upon the various matters to which they refer.

The item marked "Express" on page 89 of the Excise Law, was not intended to embrace the freight business of railroads and ordinary wagoners, but is limited to persons who are express carriers, and not merely common carriers, under the law. The distinction is very well known in practical business. The express carrier is usually expected to take the parcel, box or bundle, from the house or place of business of the consignor to the house or place of business of the consignee, while a railway company receives and delivers goods only at its own stations.

In the absence of specific language in the statutes, authorizing the broader construction, I must hold, that persons and companies engaged in transporting goods over the country, as such business is usually performed by railway corporations, are not liable to the payment of a stamp tax upon the receipt given for such goods. I am also of opinion that the first item in schedule B, does not include such receipts for freight as are usually given by railway companies.

A receipt is, no doubt, in a technical sense, an agreement or contract; but in the ordinary use of language, this close construction does not hold. Had Congress intended to include receipts, it would have so provided in plain language.

Marriage contracts are subject to a ten cent stamp duty, under the clause "Certificate of any other description than those specified."

The certification of a bank check by the paying teller's marking it, or writing his name across it, does not come within the meaning of the law relative to certificates, and is not therefore subject to stamp.

When the Clerk of a Court certifies a paper to be a copy by marking the same "copy," and signing his name thereto, it will be necessary to affix a ten cent stamp.

A stamp will be required upon every certificate which has or may have a legal value in any Court of law or equity.

Certificates, warrants, orders, and drafts, by one State officer upon another, for the purpose of carrying on the internal business of the Government, are not subject to a stamp tax.

The same rule applies to the certificates, orders, etc., of county, city and town officers.

Whenever the officers of a corporation receive satisfactory evidence that any person, persons or party shall become stockholders in such corporation, and shall make in the books thereof requisite entries showing that such person, persons or party shall have become stockholders, and shall make and sign a certificate or certificates thereof, it shall be the duty of such officers to affix to every such certificate the appropriate revenue stamp, the expense thereof to be paid by the person, persons or party for whose use or benefit such certificate or certificates shall be made and signed.

The stamp duty must be paid upon the amount of *compensation named* in the deed. Any fraud in naming the amount will invalidate the instrument.

The mere transfer or release of a mortgage does not require a stamp.

The ordinary acknowledgment by the grantor before a Justice of the Peace or a Notary Public is a part of the deed and does not require a separate stamp; but a certificate that A. B. was a Justice, etc., would require a stamp.

The form of affidavit, "sworn, etc., etc.," is not a certificate under the law, and requires no stamp.

Messages transmitted by telegraph and railroad companies over their own wires, on their own business, for which they receive no pay, are not taxable.

Telegraphic dispatches or messages sent from an office without the United States to an office within the United States, are not subject to stamp tax, provided the message be transmitted direct to its final destination.

If received at an office within the United States, and repeated to another office within or without the United States, the stamp must be affixed and canceled by the operator at the office where the message is repeated.

A power of attorney to sell stock, to vote at an election, to collect rent, and to sell real estate, requires a one dollar and sixty cent stamp.

All papers, except bills of exchange, made and issued in foreign countries, which, to have effect in the United States, would require a stamp, must be stamped, and the stamp canceled by the maker, at the time and place of issue, as provided in sections 94–99 of Excise law. This practice is not only required by the Excise law of the United States, but it also conforms to the English system in that particular.

Whenever an instrument is executed by several parties acting jointly, one stamp only is required, which may be affixed and canceled by either of the parties.

Bills Lading from home to foreign ports, (except to British North America) when issued in sets of two or more, require a stamp on each one of the set.

Each insurance policy, whether fire or marine, must be stamped, and an open policy will require but one stamp when the risks entered under each policy are all upon property of the policy-holder.

Whenever certificates or other evidence of insurance are issued by the holder of an open policy, every such paper must bear an appropriate insurance stamp.

All life insurance policies are subject to stamp duties when the policy

is conditional that the assured is to pay a certain sum annually, or at other stated periods. Receipts for such payments are not subject to stamp duty if the policy has expired by limitation, or by non-fulfillment of the conditions of the assured. The renewal or the revival of the policy, in whatever form, will be subject to stamp duty. Permits or agreements by which the terms of a policy are waived or changed in any respect, are subject to stamp as agreements.

A lease, or agreement to lease, from month to month—no period of years being named—must be construed to mean and be regarded as a lease for a period of time, and therefore subject to a stamp duty.

In stamping promissory notes or other instruments requiring stamps, under the provisions of the Excise law, two or more of a smaller denomination may be used in numbers sufficient to amount to the sum of the stamp required.

Stamps used by banks, insurance companies, and other corporations, may be canceled by means of a stamping press, with the name of the corporation and date duly affixed.

Bills of sale of vessels, or other bills of sale, do not come within the meaning of the Excise law, and are therefore exempt from stamp duty.

Actions by consent are subject to stamp duty as original process.

Bonds for the conveyance of land come within the meaning of the second clause of schedule B, pertaining to bonds, and are therefore subject to a stamp duty of twenty-five cents.

Replevin bonds, injunction bonds, bonds to dissolve attachment, being bonds required in legal proceedings, are exempt from stamp duty.

Trustees' bonds come within the meaning of the first clause of the schedule pertaining to bonds for the due performance of official duties, and are therefore subject to fifty cents stamp duty.

The probate of a Justice of the Peace, or other magistrate, does not require a stamp duty.

Collectors are required and directed to commence proceedings, under the law, against all persons who shall willfully neglect to use stamps as required.

CONCERNING THE AFFIXING AND CANCELING OF EXCISE STAMPS ON DOCUMENTS, ETC.

SEC. 94, of the Excise law, requires: "That on and after the first day of October, certain stamp duties shall be collected on all instruments, matters, and things, as described in schedule marked B."

SEC. 95, provides: "That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, any instrument, document, or paper, of any kind or description whatsoever, without the same being duly stamped for denoting the duty imposed thereon, or without having thereupon an adhesive stamp to denote said duty, such person or persons shall incur a penalty of $50; and such instrument, document, or paper, shall be deemed invalid and of no effect."

It seems to me perfectly clear, that by the provisions of Sec. 95, the person who makes, signs, or issues the instrument, is the only person who is authorized to affix the stamp required by law; and the person who makes, signs, and issues, etc., without affixing the stamp, incurs the penalty as aforesaid, and is liable to prosecution therefor; and the instrument or document is invalid in consequence of such neglect.

SEC. 99 provides: "That the person *using* or *affixing* the stamp, shall write thereupon the initials of his name, date, etc."

Other portions of the law impose penalties upon persons who receive documents or articles subject to stamp duty from the person who makes, signs, and issues them, without being duly stamped, etc.

I am therefore of the opinion that a faithful compliance with the requirements of the provisions of the Excise law, demands:

First: That all papers subject to stamp tax, shall have the stamp affixed before the same is issued.

Second: That the stamp so affixed must be canceled in the manner prescribed, by the party making, signing, or issuing (in other words, executing,) the instrument, document, or paper.

Hence, the receiving of an unstamped paper is a violation of the

law. The attaching and canceling of a stamp on a document so received, is also unlawful, and the cancellation of a stamp on a paper (otherwise lawfully issued) by other than the party executing the paper to which the stamp is affixed, is equally improper.

The only exception that exists in the law to the above ruling, is in the case of a bill of exchange, or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, in which case the acceptor or acceptors, shall, before paying or accepting the same, place thereupon a stamp, indicating the duty upon the same, as provided by Sec. 101 of the Excise law.

On the blank pages following may be pasted any Decisions of the Commissioner hereafter rendered, which will be convenient for reference; these, with the foregoing, will doubtless soon settle every case in reference to the use of Stamps of which there may be doubt.

Internal Revenue Laws and Decisions.

Office of the Assessor of Internal Revenue,
First District, California,
San Francisco, February 18th, 1863.

The following is important to the business community, relative to Stamps, Insurance Companies, Banks, Trust Companies, Savings Institutions and Railroad Companies:

An Act to amend an Act entitled "An Act to provide Internal Revenue to support the Government and to pay interest on the Public Debt," approved July first, eighteen hundred and sixty-two.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the assessors, assistant assessors, collectors and deputy collectors, appointed, or who may be appointed, under the provisions of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, and all subsequent acts in relation thereto which have been or may be enacted, are hereby authorized and empowered to administer oaths or affirmations in all cases where the same are or may be required by the acts as aforesaid: *Provided*, That no fees shall be charged or allowed therefor.

Sec. 2. *And be it further enacted*, That the Commissioner of Internal Revenue shall be authorized and empowered, and hereby is authorized and empowered, to furnish and supply the assistant treasurers or collectors of the United States at San Francisco, State of California, and Portland, State of Oregon, with adhesive stamps, or stamped paper, vellum, or parchment, according to the provisions of the internal revenue laws referred to in the preceding section, under such regulations and conditions as he may from time to time prescribe, and without requiring payment in advance therefor, anything in existing laws to the contrary notwithstanding: *Provided*, That no greater commission shall be allowed than is now provided for by law.

Sec. 3. *And be it further enacted*, That no instrument, document, writing, or paper of any description, required by law to be stamped, shall be deemed or held invalid and of no effect for the want of the particular kind or description of stamp designated for and denoting the duty charged on any such instrument, document, writing, or paper, provided a legal stamp, or stamps, denoting a duty of equal amount, shall have been duly affixed and used thereon: *Provided*, That the provisions of this section shall not apply to any stamp appropriated to denote the duty charged on proprietary articles.

Sec 4. *And be it further enacted*, That all official instruments, documents, and papers, issued or used by the officers of the United States Government shall be, and hereby are, exempt from duty.

Sec. 5. *And be it further enacted*, That the ninety-fifth section of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, be so amended that no instrument, document, or paper made, signed, or issued prior to the first day of March, Anno Domini eighteen hundred and sixty-three, without being duly stamped, or having thereon an adhesive stamp to denote the duty imposed thereon, shall, for that cause, be deemed invalid and of no effect: *Provided*, That no instrument, document, writing, or paper, required by law to be stamped, signed, or issued, without being duly stamped prior to the day aforesaid, or any copy thereof, shall be admitted or used as evidence in any court until a legal stamp or stamps, denoting the amount of duty charged thereon, shall have been affixed thereto, or used thereon, and the initials of the person using or affixing the same, together with the date when the same is so used or affixed, shall have been placed thereon by such person. And the person desiring to use any such instrument, document, writing, or paper, as evidence, or his agent or attorney, is authorized in the presence of the court to stamp the same as hereinbefore provided. And section twenty-four of an act entitled "An act increasing, temporarily, the duties on imports, and for other purposes," approved July fourteen, Anno Domini eighteen hundred and sixty-two, is hereby repealed.

Approved December 25, 1862.

Concerning Insurance Companies.

Treasury Department,
Office of Internal Revenue, January, 1863.

Section 82 of the Excise Law requires all fire, marine, life, inland, stock, and mutual insurance companies of the United States and Territories, under whatever style or name known or called, to withhold three per cent of all payments on account of any dividends, in scrip or money declared due and payable after September 1, 1862, to stock or policy holders, and to make return and payment thereof, with three per cent. of all sums added to surplus or contingent fund, to the Commissioner of Internal Revenue.

Section 84 requires all insurance companies, (except life,) and all associations and individuals making insurance, including all agents of foreign insurance companies, on the first day of October, 1862, and on the first day of each quarter thereafter, to render an account to the Commissioner of Internal Revenue of all insurance made, renewed, or continued, or endorsed on any open policy, for the *quarter then preceding*, and to pay a duty of one per centum on the gross amount received therefor.

The returns under both sections of the law will be required quarterly, commencing October 1, 1862.

But where dividends are only declared at regular periods of the year, and a statement rendered to that effect, no return will be required at any other time. When the return is made, the dates of the previous and present dividend must be inserted, that the whole year may be accounted for.

Blanks will be furnished upon application.

The following directions should be observed in making out statements:

The gross receipts for premiums and assessments are understood to mean all cash receipts, whether under the name of premiums, perpetual deposits for insurance, or in payment of the whole or in part of premium notes.

Whenever any portion of the premium is refunded to the holder of an open policy, because the policy has not been used in full, the amount so refunded may be deducted from the premiums received during the quarter, and the tax paid upon the remainder: *Provided*, that this shall not apply to money so refunded on which the tax to the government shall not have been previously paid.

No deduction can be made for re-insurance.

The tax upon the dividends of life insurance companies will not be deemed due until such dividends are payable. Besides the regular divisions of profits to stockholders, all premiums or deposits returned must be considered as dividends to policy holders, from which three per cent. will be withheld, and return and payment thereof made to this office.

The first return of tax on premiums and assessments is required from July 1 to September 30, 1862, both days inclusive.

The first return of tax on dividends and addition to surplus, will be upon such payments thereof as are due and payable from September 2d to September 30th, both days inclusive.

The company may assume the tax, provided the government receive its due proportion—the amount paid to stock or policy holders being 97-100 of the sum upon which the tax is estimated.

Concerning Railroad Companies.

Section 81 of the Excise Law requires the managers of all railroad companies to withhold three per cent. from all payments due after September 1, 1862, of interest on bonds and other evidence of indebtedness or coupons representing interest, or dividends in scrip or money, and to make return and payment thereof to the Commissioner of Internal Revenue.

The company may assume the tax, provided the government receives its just proportion—the amount paid to stock or bondholders being 97-100 of the sum upon which three per cent. is estimated.

Returns and payments are to be made quarterly, commencing October 1, 1862; but the first statement will only include such payments of interest, coupons, and dividends as were due in the month of September, after the 1st instant. Blanks will be furnished on application to this office, which must be duly filled and returned, whether any tax has accrued or not.

Concerning Banks, Trust Companies, and Savings Institutions.

Section 82 of the Excise Law requires the managers of all banks, trust companies, and savings institutions, under whatever style or name known or called, to withhold three per centum from all payments on account of any dividends, in scrip or money, declared due and payable after September 1, 1862, to stockholders or depositors, and make return and payment thereof, with three per cent. of all sums added to surplus or contingent fund, to the Commissioner of Internal Revenue.

It is desirable that returns shall be made as often as once in three months; but where dividends are only declared at regular periods of the year, and a statement rendered to that effect, no return will be required at any other time. When making return, the dates of the previous and present dividend must be inserted, that the whole year may be accounted for.

The tax is to be assessed upon all divisions of profits after September 1st, without regard to the time or mode in which they were acquired. The whole amount of dividend is subject to the tax, although it may exceed the net earnings.

Interest paid to depositors is to be considered as a dividend, of which return will be made quarterly, commencing October 1, 1862; but the first return will only include payments of interest due and payable after September 1, 1862. The company may assume the tax provided the Government receives its due proportion—the amount paid to stockholders or depositors being 97 100 of the sum upon which the three per cent. is estimated.

Blanks will be furnished upon application, which must be duly filled and sent to this office. The amount of tax should be deposited with the nearest United States Assistant Treasurer, or designated depository, and his original certificate therefor sent with the return; but, if more convenient, payment may be made by draft or in Treasury notes.

All parties included in the above will be furnished with blanks at the Assessor's office upon application. The amount of tax can be deposited in this district with Assistant Treasurer Cheeseman, and his original certificate of deposit should be sent with the return to the Commissioner of Internal Revenue, Washington, D. C.

CALEB T. FAY, Assessor.

The following is the name and value of each denomination of stamp issued by the Department.

Agreement Stamps	$	5 cts.
Bank-check, (Sight-draft, or Order)		2 "
Inland Bill of Exchange, (Draft, or Note)		5 "
" " "		10 "
" " "		15 "
" " "		20 "
" " "		30 "
" " "		40 "
" " "		60 "
" " "	1	00
" " "	1	50
Foreign Bill of Exchange, (Draft, or Note)		3 "
" " "		5 "
" " "		10 "
" " "		15 "
" " "		20 "
" " "		30 "
" " "		50 "
" " "		70 "
" " "	1	00
Bill of Lading		10 "
Express		1 "
"		2 "
"		5 "
Bond		50 "
"		25 "
Certificate		2 "
"		5 "
"		10 "
"		25 "
Charter party	3	00
" "	5	00
" "	10	00
Contract		10 "
Conveyance		50 "
"	1	00
"	2	00
"	5	00
"	10	00
"	20	00
Telegram		1 "
"		3 "
Entry of goods		25 "
" "		50 "
" "	1	00

Insurance, Policy of Fire, Inland, Marine	$1 00	
Insurance, Policy of Life	1 00	
" " "	1 00	
Lease	50	cts.
"	1 00	
Manifest	1 00	
"	3 00	
"	5 00	
Mortgage	50	"
"	1 00	
"	2 00	
"	5 00	
"	10 00	
"	15 00	
Passage ticket	50	"
" "	1 00	
Power of Attorney	10	"
" "	25	"
" "	1 00	
Probate of Will	50	"
" "	1 00	
" "	2 00	
" "	5 00	
" "	10 00	
" "	20 00	
Protest	25	"
Warehouse receipt	25	"
Legal document	50	"
Proprietary Stamps—Medicines, Perfumery, etc	1	"
" " " "	2	"
" " " "	3	"
" " " "	4	"
Playing Cards	1	"
" "	2	"
" "	3	"
" "	4	"
" "	5	"

IN ORDERING STAMPS,

As the kinds are used indiscriminately, as is seen by the Act of Dec. 25th, herewith published, it will be only necessary to name the number required of each denomination. These are as follows:

1 cent.
2 "
3 "
5 "
10 "
15 "
20 "
25 "
30 "
40 "
50 "
60 "
70 "
1 00 "
1 50 "
2 00 "
3 00 "
5 00 "
10 00 "
15 00 "
20 00 "

This applies to all except proprietary stamps. These can only be used for the articles designated.

Their denominations are.....1 cent.
2 "
3 "
4 "

Playing cards are not manufactured in this State, and this stamp will not be required.

TERMS UPON WHICH STAMPS ARE SOLD.

OFFICE OF INTERNAL REVENUE,
SAN FRANCISCO, March 20th, 1863.

The Department at Washington sell stamps under this regulation, issued by Hon. GEO. S. BOUTWELL, the Commissioner of Internal Revenue, dated January 12th, 1863:

"Revenue stamps may be ordered from this office in quantities to suit purchasers. Orders should cover remittances of Treasury notes, or an original certificate of a United States Assistant Treasurer, or designated depository, of a deposit made for the purchase of stamps. The following commission, *payable in Stamps*, will be allowed:

"On	purchases	of	$ 50	or more,	2	per centum.
"	"		100	"	3	"
"	"		500	"	4	"
"	"		1,000	"	5	" —"

I publish this in order that there may be no misunderstanding, or need for explanations.

I sell stamps and allow the same rates of commission as are authorized by the Goverment, and take legal tender notes therefor.

Orders, accompanied by remittances, may be sent by mail or express, and the stamps will be promptly forwarded by return of same.

Any information in my power, in reference to their use, I am always ready cheerfully to give.

WM. Y. PATCH,
Collector First District, Cal.

Haughts Pierson
622 Clay St.